

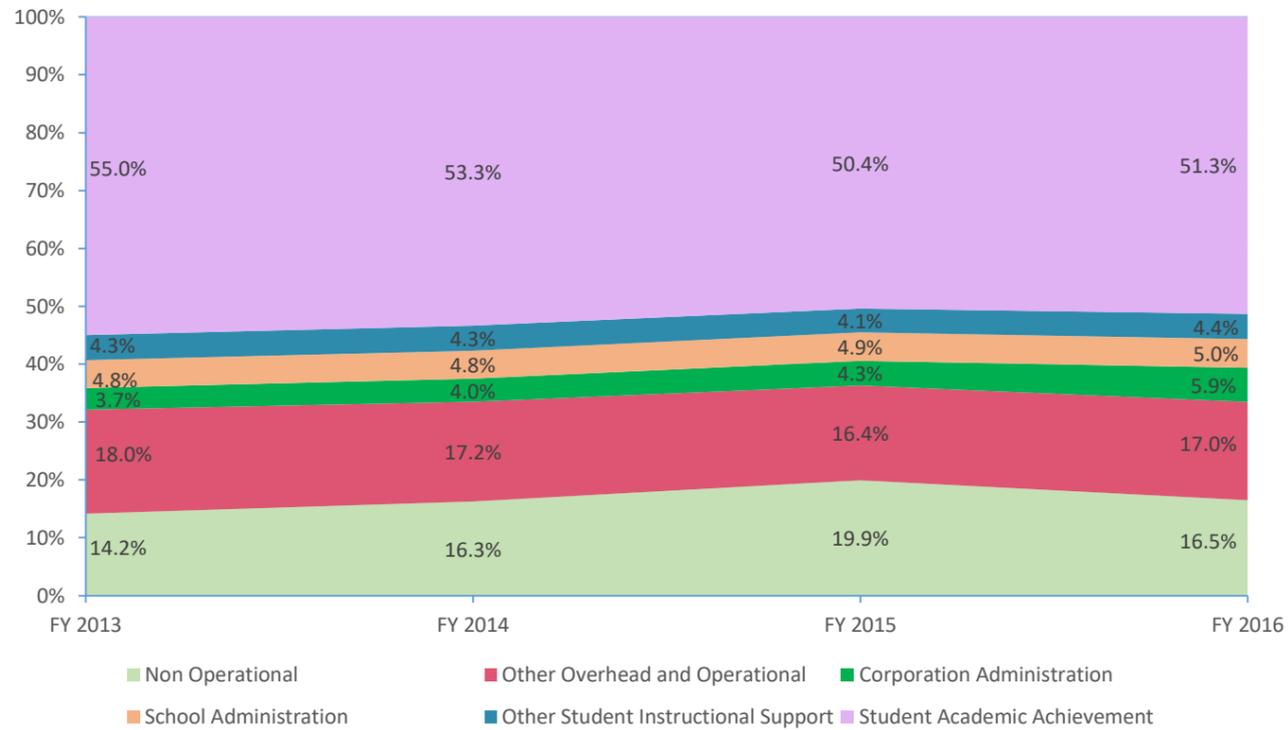
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Elkhart Community Schools (2305)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$85,982,880	57.8%	\$82,050,245	47.3%	\$82,783,422	55.0%	\$79,740,886	53.3%	\$81,731,855	50.4%	\$85,025,349	51.3%
Student Instructional Support	\$13,021,995	8.8%	\$13,684,675	7.9%	\$13,773,698	9.1%	\$13,699,926	9.2%	\$14,673,981	9.0%	\$15,432,876	9.3%
<b>Total</b>	<b>\$99,004,875</b>	<b>66.6%</b>	<b>\$95,734,920</b>	<b>55.2%</b>	<b>\$96,557,120</b>	<b>64.1%</b>	<b>\$93,440,813</b>	<b>62.5%</b>	<b>\$96,405,835</b>	<b>59.4%</b>	<b>\$100,458,225</b>	<b>60.6%</b>

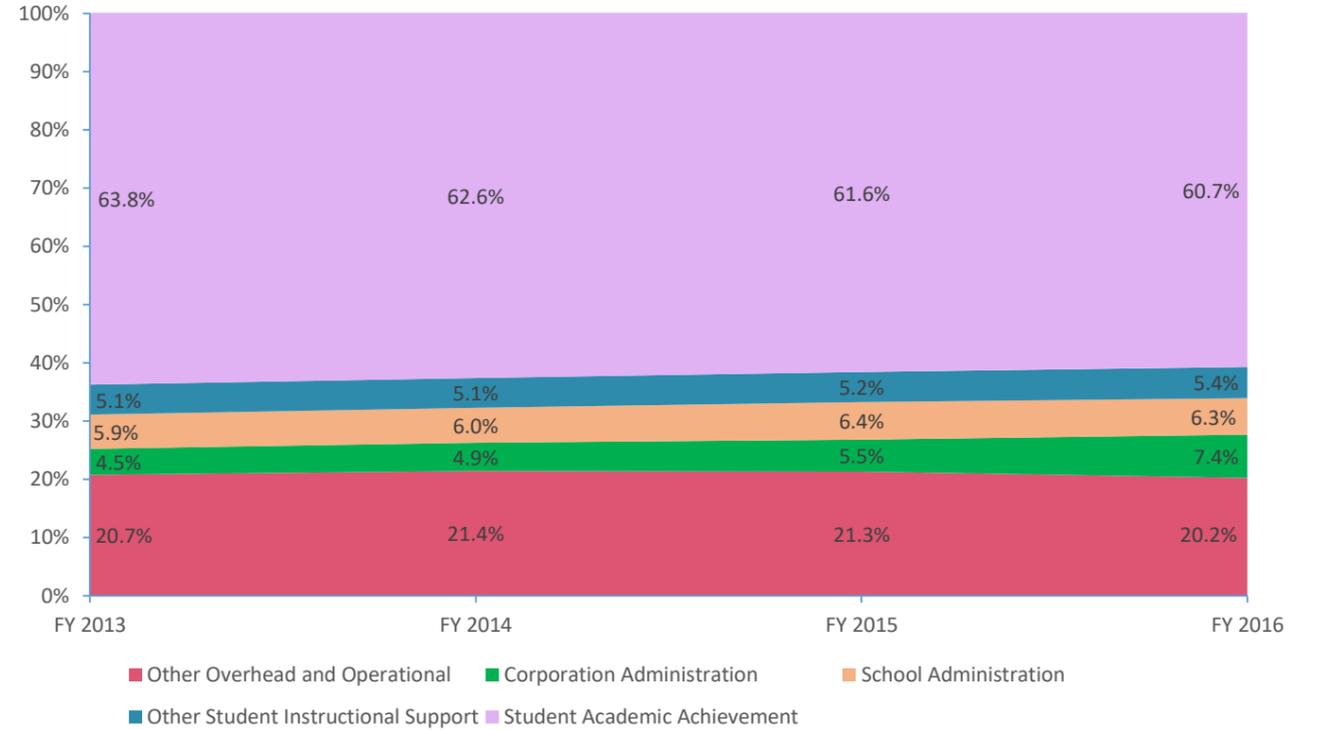
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$28,692,141	19.3%	\$50,505,234	29.1%	\$32,699,159	21.7%	\$31,734,360	21.2%	\$33,457,849	20.6%	\$37,922,809	22.9%
Non Operational	\$21,037,423	14.1%	\$27,334,456	15.7%	\$21,320,767	14.2%	\$24,315,925	16.3%	\$32,329,534	19.9%	\$27,314,395	16.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$49,729,564</b>	<b>33.4%</b>	<b>\$77,839,690</b>	<b>44.8%</b>	<b>\$54,019,925</b>	<b>35.9%</b>	<b>\$56,050,284</b>	<b>37.5%</b>	<b>\$65,787,383</b>	<b>40.6%</b>	<b>\$65,237,204</b>	<b>39.4%</b>

<b>Grand Total</b>	<b>\$148,734,439</b>	<b>\$173,574,610</b>	<b>\$150,577,046</b>	<b>\$149,491,097</b>	<b>\$162,193,218</b>	<b>\$165,695,429</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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**Elkhart Community Schools (2305)**

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$170,527	\$1,491,528	\$3,157,574	\$3,105,190	1720.9%	108.2%	-1.7%
11100	Regular Programs	Elementary	\$18,321,300	\$28,349,554	\$27,708,110	\$27,364,434	49.4%	-3.5%	-1.2%
11200	Regular Programs	Middle/Junior High	\$5,549,629	\$7,729,198	\$6,914,606	\$7,016,959	26.4%	-9.2%	1.5%
11300	Regular Programs	High School	\$9,147,784	\$13,129,954	\$12,689,305	\$13,175,361	44.0%	0.3%	3.8%
11410	Regular Programs	Vocational Education - Agriculture A	\$26,597	\$21,886	\$13,781	\$89,124	235.1%	307.2%	546.7%
11440	Regular Programs	Vocational Education - Health Occupations	\$41,047	\$28,923	\$33,901	\$21,576	-47.4%	-25.4%	-36.4%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$31,464	\$28,892	\$41,754	\$40,947	30.1%	41.7%	-1.9%
11470	Regular Programs	Vocational Education - Business Education	\$3,648	\$2,880	\$2,803	\$3,464	-5.1%	20.3%	23.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$135,044	\$108,011	\$100,926	\$108,650	-19.5%	0.6%	7.7%
11490	Regular Programs	Vocational Education - Industrial Education B	\$19,133	\$15,892	\$13,799	\$11,363	-40.6%	-28.5%	-17.7%
11510	Regular Programs	Vocational Education - Cooperative Education	\$2,178,103	\$3,087,369	\$3,005,486	\$3,242,657	48.9%	5.0%	7.9%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$46,547	\$57,862	\$62,256	\$58,700	26.1%	1.4%	-5.7%
11610	Regular Programs	Alternative Education Programs - Elementary	\$62,000	\$0	\$703,843	\$620,535	900.9%	NA	-11.8%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$34,688	\$71,573	\$174,731	\$195,903	464.8%	173.7%	12.1%
11630	Regular Programs	Alternative Education Programs - High School	\$730,917	\$1,290,855	\$1,118,294	\$1,095,451	49.9%	-15.1%	-2.0%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$2,473,357	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$286,884	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$504,608	\$1,025,029	\$1,105,030	NA	119.0%	7.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$1,809,704	\$2,751,395	\$2,656,689	\$2,500,666	38.2%	-9.1%	-5.9%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$623,913	\$954,163	\$1,008,914	\$1,009,021	61.7%	5.7%	0.0%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$484,041	\$663,006	\$850,586	\$794,717	64.2%	19.9%	-6.6%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$535,782	\$903,826	\$700,822	\$736,304	37.4%	-18.5%	5.1%
12350	Special Programs	Physical Impairment - Homebound	\$193,488	\$438,105	\$160,219	\$160,106	-17.3%	-63.5%	-0.1%
12410	Special Programs	Emotional Disabilities - Full Time	\$1,364,848	\$2,138,587	\$2,038,044	\$2,312,460	69.4%	8.1%	13.5%
12510	Special Programs	Culturally Different - Communication Disorders	\$1,226,446	\$0	\$0	\$0	-100.0%	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$147,542	\$2,047,056	\$2,450,516	\$2,713,158	1738.9%	32.5%	10.7%
12610	Special Programs	Learning Disability	\$1,807,015	\$2,753,953	\$2,580,267	\$2,541,727	40.7%	-7.7%	-1.5%
12710	Special Programs	Equal Opportunity At Risk	\$437,317	\$761,941	\$882,298	\$917,952	109.9%	20.5%	4.0%
12810	Special Programs	Special Education Preschool	\$594,181	\$947,664	\$914,506	\$886,796	49.2%	-6.4%	-3.0%
13100	Adult/Continuing Education Programs	Instruction	\$390,879	\$683,198	\$1,118,693	\$795,453	103.5%	16.4%	-28.9%
13300	Adult/Continuing Education Programs	Occupational Programs	\$156,890	\$316,451	\$332,939	\$262,179	67.1%	-17.2%	-21.3%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$972,983	\$1,388,878	\$1,345,908	\$1,376,015	41.4%	-0.9%	2.2%
14100	Summer School Programs	Elementary	\$282,046	\$143,106	\$157,028	\$100,175	-64.5%	-30.0%	-36.2%
14200	Summer School Programs	Middle/Junior High School	\$132,319	\$63,249	\$26,487	\$12,666	-90.4%	-80.0%	-52.2%
14300	Summer School Programs	High School	\$323,875	\$420,834	\$405,856	\$378,820	17.0%	-10.0%	-6.7%
15100	Enrichment Programs	Non-Credit	\$0	\$10,074	\$0	\$0	NA	-100.0%	NA
16100	Remediation	Remediation Testing	\$10,301	\$82,407	\$17,149	\$9,215	-10.5%	-88.8%	-46.3%
16200	Remediation	Preventive Remediation	\$619,795	\$975	\$86,380	\$90,359	-85.4%	9165.5%	4.6%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$0	\$170,935	\$230,087	NA	NA	34.6%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$1,714,112	\$1,552,437	\$786,556	\$1,275,761	-25.6%	-17.8%	62.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$315,295	\$528,592	\$105,282	\$156,539	-50.4%	-70.4%	48.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$2,049,359	\$4,931,692	\$1,889,963	\$1,804,126	-12.0%	-63.4%	-4.5%
22210	Instruction	Library/Media Services - Service Area Direction	\$61,394	\$98,632	\$131,035	\$155,542	153.4%	57.7%	18.7%
22220	Instruction	Library/Media Services - School Library	\$488,013	\$634,577	\$538,066	\$352,034	-27.9%	-44.5%	-34.6%
22230	Instruction	Library/Media Services - Audiovisual	\$113,272	\$139,237	\$132,731	\$230,372	103.4%	65.5%	73.6%
22240	Instruction	Library/Media Services - Educational Television	\$15,569	\$15,566	\$9,635	\$14,862	-4.5%	-4.5%	54.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$926,140	\$990,531	NA	NA	7.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$3,176,357	\$0	\$125,032	\$121,298	-96.2%	NA	-3.0%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$1,548,950	\$2,760,932	NA	NA	78.2%
22400	Instruction	Academic Student Assessment	\$0	\$213,644	\$306,246	\$410,059	NA	91.9%	33.9%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$1,488,174	\$478,101	\$525,885	\$1,658,296	11.4%	246.9%	215.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$65,061	\$10,444	\$0	\$503	-99.2%	-95.2%	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$59,471	\$35,896	\$11,276	NA	-81.0%	-68.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$3,317,506	\$0	\$0	\$0	-100.0%	NA	NA

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**Elkhart Community Schools (2305)**

Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
<b>Student Academic Achievement Total</b>				<b>\$64,176,146</b>	<b>\$82,050,245</b>	<b>\$81,731,855</b>	<b>\$85,025,349</b>	<b>32.5%</b>	<b>3.6%</b>	<b>4.0%</b>
<b>Student Instructional Support</b>										
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$264,011	\$394,637	\$490,997	\$514,280	94.8%	30.3%	4.7%	
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$202,857	\$142,628	\$117,923	\$169,530	-16.4%	18.9%	43.8%	
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$118,058	\$161,963	\$142,237	\$151,956	28.7%	-6.2%	6.8%	
21220	Students	Guidance Services - Counseling Services	\$1,599,386	\$2,169,044	\$2,239,493	\$2,467,395	54.3%	13.8%	10.2%	
21250	Students	Guidance Services - Records Maintenance	\$2,774	\$1,768	\$0	\$466	-83.2%	-73.6%	NA	
21340	Students	Health Services - Nurse Services	\$590,453	\$905,214	\$980,603	\$956,958	62.1%	5.7%	-2.4%	
21420	Students	Psychological Services - Psychological Testing	\$472,461	\$692,971	\$735,652	\$837,556	77.3%	20.9%	13.9%	
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$750,540	\$1,161,656	\$1,323,248	\$1,430,161	90.6%	23.1%	8.1%	
21810	Students	Special Ed. Administration - Service Area Direction	\$411,151	\$242,036	\$226,751	\$218,426	-46.9%	-9.8%	-3.7%	
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$246,137	\$465,702	\$409,768	\$468,726	90.4%	0.6%	14.4%	
24100	School Administration	Office of The Principal	\$4,550,236	\$7,347,057	\$8,007,309	\$8,217,422	80.6%	11.8%	2.6%	
<b>Student Instructional Support Total</b>				<b>\$9,208,065</b>	<b>\$13,684,675</b>	<b>\$14,673,981</b>	<b>\$15,432,876</b>	<b>67.6%</b>	<b>12.8%</b>	<b>5.2%</b>
<b>Overhead and Operational</b>										
23110	General Administration	Board of Education - Service Area Direction	\$0	\$81,010	\$49,451	\$48,329	NA	-40.3%	-2.3%	
23120	General Administration	Board of Education - Service Area Assistants	\$28,652	\$0	\$0	\$0	-100.0%	NA	NA	
23150	General Administration	Board of Education - Legal Services	\$63,575	\$116,691	\$124,964	\$62,078	-2.4%	-46.8%	-50.3%	
23160	General Administration	Board of Education - Promotion Expenses	\$12,040	\$8,728	\$16,776	\$11,232	-6.7%	28.7%	-33.0%	
23190	General Administration	Board of Education - Other Governing Body Services	\$88,940	\$27,595	\$29,903	\$25,347	-71.5%	-8.1%	-15.2%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$505,959	\$554,736	\$611,513	\$645,874	27.7%	16.4%	5.6%	
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$124,360	NA	NA	NA	
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$95,501	\$139,113	\$164,760	\$174,515	82.7%	25.4%	5.9%	
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$93,803	\$110,569	NA	NA	17.9%	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$565,965	\$1,058,293	\$797,622	\$655,296	15.8%	-38.1%	-17.8%	
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$1,003	\$270,912	\$230,879	\$240,364	23864.5%	-11.3%	4.1%	
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$207,015	\$226,765	\$232,409	NA	12.3%	2.5%	
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$114,143	\$136,693	\$108,267	NA	-5.1%	-20.8%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$770,711	\$427,527	\$207,092	\$874,776	13.5%	104.6%	322.4%	
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$1,000	\$1,000	\$1,000	NA	0.0%	0.0%	
25193	Central Services	Fiscal Services - Other - Printed Forms	\$47,995	\$868	\$14,847	\$1,166	-97.6%	34.3%	-92.1%	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$11,007	\$8,588	\$15,592	\$18,522	68.3%	115.7%	18.8%	
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$4,600	\$2,130	\$2,110	NA	-54.1%	-0.9%	
25199	Central Services	Fiscal Services - Other - Other	\$1,068,415	\$551,226	\$0	\$0	-100.0%	-100.0%	NA	
25230	Central Services	Purch., Warehouse., & Dist. Serv. - Warehousing & Dist.	\$318,593	\$31,637	\$634,452	\$737,133	131.4%	2229.9%	16.2%	
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$12,929	\$28,950	\$22,864	NA	76.8%	-21.0%	
25600	Central Services	Public Information Services	\$92,450	\$138,804	\$71,032	\$79,927	-13.5%	-42.4%	12.5%	
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$9,466	\$135,926	\$124,339	\$139,618	1375.0%	2.7%	12.3%	
25720	Central Services	Personnel Services - Recruitment and Placement	\$293,541	\$0	\$0	\$0	-100.0%	NA	NA	
25730	Central Services	Personnel Services - Personnel Services	\$0	\$264,828	\$265,346	\$268,843	NA	1.5%	1.3%	
25750	Central Services	Personnel Services - Health Services	\$34,610	\$16,139,336	\$1,075,892	\$982,976	2740.2%	-93.9%	-8.6%	
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$475,712	\$127,778	\$198,554	NA	-58.3%	55.4%	
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$3,018,229	\$289,972	\$261,065	NA	-91.4%	-10.0%	
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$10,669	\$3,228	NA	NA	-69.7%	
25890	Central Services	Other Technology Services	\$94,955	\$0	\$0	\$0	-100.0%	NA	NA	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$1,557,264	\$3,744,171	NA	NA	140.4%	
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$95,551	\$186,574	\$6,084,346	\$5,959,216	6136.7%	3094.0%	-2.1%	
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$7,981,096	\$10,398,695	\$2,958,416	\$2,980,457	-62.7%	-71.3%	0.7%	
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$27,971	\$77,225	\$64,375	\$117,935	321.6%	52.7%	83.2%	
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$818,779	\$948,734	\$411,085	\$373,605	-54.4%	-60.6%	-9.1%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,190	\$0	\$0	\$0	-100.0%	NA	NA	
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$44,378	\$119,636	\$33,413	\$653	-98.5%	-99.5%	-98.0%	

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26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$115,595	\$160,459	NA	NA	38.8%
26700	Operation and Maintenance of Plant Services	Insurance	\$431,420	\$546,213	\$446,619	\$500,871	16.1%	-8.3%	12.1%
27010	Student Transportation	Service Area Direction	\$369,117	\$627,568	\$457,977	\$482,834	30.8%	-23.1%	5.4%
27100	Student Transportation	Vehicle Operation	\$2,595,740	\$4,363,190	\$4,292,099	\$4,407,728	69.8%	1.0%	2.7%
27200	Student Transportation	Monitoring Services	\$236,514	\$423,120	\$394,077	\$445,953	88.6%	5.4%	13.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$1,296,712	\$1,518,001	\$1,865,404	\$2,139,799	65.0%	41.0%	14.7%
27400	Student Transportation	Purchase of School Buses	\$977,785	\$1,234,134	\$58,843	\$1,478,614	51.2%	19.8%	2412.8%
27500	Student Transportation	Insurance on Buses	\$86,755	\$112,856	\$110,221	\$26,702	-69.2%	-76.3%	-75.8%
27700	Student Transportation	Contracted Transportation Services	\$5,835	\$18,020	\$212,242	\$208,215	3468.1%	1055.5%	-1.9%
27900	Student Transportation	Other Student Transportation Services	\$133,868	\$278,134	\$209,516	\$214,112	59.9%	-23.0%	2.2%
31100	Food Services Operations	Service Area Direction	\$97,438	\$174,150	\$227,201	\$213,472	119.1%	22.6%	-6.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$3,993,798	\$2,202,397	\$3,189,692	\$3,274,851	-18.0%	48.7%	2.7%
31300	Food Services Operations	Food Delivery	\$101,353	\$185,096	\$197,982	\$208,490	105.7%	12.6%	5.3%
31400	Food Services Operations	Food Purchases	\$0	\$3,302,045	\$5,219,259	\$4,954,253	NA	50.0%	-5.1%
<b>Overhead and Operational Total</b>			<b>\$23,399,676</b>	<b>\$50,505,234</b>	<b>\$33,457,849</b>	<b>\$37,922,809</b>	<b>62.1%</b>	<b>-24.9%</b>	<b>13.3%</b>
<b>Non Operational</b>									
33300	Category not Specified	Civic Services	\$211,630	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$162,530	\$668,145	\$715,444	\$703,713	333.0%	5.3%	-1.6%
33910	Other Community Services	High School Band Uniforms	\$0	\$6,332	\$0	\$0	NA	-100.0%	NA
33930	Other Community Services	Latch Key Kid Program	\$106,693	\$0	\$0	\$0	-100.0%	NA	NA
33940	Other Community Services	Child Care Services	\$0	\$483,181	\$446,143	\$159,862	NA	-66.9%	-64.2%
33990	Other Community Services	Other	\$266,054	\$546,329	\$1,050,632	\$877,601	229.9%	60.6%	-16.5%
41000	Category not Specified	Land Acquisition and Development	\$369,594	\$10,080	\$0	\$1,000	-99.7%	-90.1%	NA
43000	Category not Specified	Professional Services	\$506,207	\$279,457	\$731,734	\$969,119	91.4%	246.8%	32.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,954,123	\$2,331,537	\$9,446,189	\$8,964,524	203.5%	284.5%	-5.1%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$86,504	\$89,907	NA	NA	3.9%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$267,173	\$0	\$0	NA	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$6,990	\$0	\$3,000	NA	-57.1%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$1,252,328	\$1,253,922	\$786,731	\$611,618	-51.2%	-51.2%	-22.3%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$910,709	\$504,002	\$1,981,568	\$2,545,015	179.5%	405.0%	28.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$316,308	\$274,374	\$58,192	\$111,234	-64.8%	-59.5%	91.1%
51100	Principal on Debt	Bonds	\$1,525,600	\$2,480,000	\$2,545,001	\$1,890,000	23.9%	-23.8%	-25.7%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$288,384	\$0	\$0	NA	-100.0%	NA
52100	Interest on Debt	Bonds	\$219,279	\$3,401,190	\$860,993	\$753,523	243.6%	-77.8%	-12.5%
52200	Interest on Debt	Temporary Loans	\$520,705	\$708,793	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$11,192,000	\$8,815,000	\$11,135,000	\$7,355,275	-34.3%	-16.6%	-33.9%
53150	Lease Rental	Buildings-Interest	\$0	\$4,687,000	\$1,490,850	\$1,321,175	NA	-71.8%	-11.4%
54200	Advancements and Obligations	Common School Fund - Principal	\$228,673	\$313,035	\$961,049	\$932,811	307.9%	198.0%	-2.9%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$9,531	\$33,505	\$25,016	NA	162.5%	-25.3%
<b>Non Operational Total</b>			<b>\$20,742,433</b>	<b>\$27,334,456</b>	<b>\$32,329,534</b>	<b>\$27,314,395</b>	<b>31.7%</b>	<b>-0.1%</b>	<b>-15.5%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$957,921	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$166,163	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$536,822	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$12,024	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$3,608,455	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$594,868	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$716,082	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$48,385	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$313,426	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$58,634	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$112,933	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elkhart Community Schools (2305)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26493 - NO NA Workman's Compensation - 2007 Account Code	\$2,169	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$15,827,636	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$2,788,413	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$3,774,517	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$217,786	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$67,286	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$9,208	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$13,043	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$4,886	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$1,032,009	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$196,645	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$139,067	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$9,740	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$31,208,119</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>